

IN THE SUPREME COURT OF INDIA
CIVIL APPELLATE JURISDICTION

CIVIL APPEAL NO. _____ OF 2026
[Diary No(s). 16408/2026]

COMMISSIONER OF CUSTOMS (IMPORT)

Appellant (s)

VERSUS

M/S RAVINDRA HERAEUS PVT. LTD.

Respondent(s)

O R D E R

1. Having heard learned Additional Solicitor General appearing for the appellant and learned counsel appearing for the respondent, we are of the opinion that the Customs, Excise and Service Tax Appellate Tribunal has not committed any error in law or fact.

2. The civil appeal is, accordingly, dismissed and the accompanying interlocutory application(s), if any, stands disposed of.

.....J.
[PAMIDIGHANTAM SRI NARASIMHA]

.....J.
[ALOK ARADHE]

NEW DELHI;
APRIL 24, 2026.

S U P R E M E C O U R T O F I N D I A
R E C O R D O F P R O C E E D I N G S

CIVIL APPEAL Diary No(s). 16408/2026

[Arising out of impugned final judgment and order dated 08-10-2025 in CA No. 52254/2015 passed by the Custom Excise Service Tax Appellate Tribunal]

COMMISSIONER OF CUSTOMS (IMPORT)

Petitioner(s)

VERSUS

M/S RAVINDRA HERAEUS PVT. LTD.

Respondent(s)

IA No. 109537/2026 - CONDONATION OF DELAY IN FILING

IA No. 109534/2026 - EX-PARTE STAY

Date : 24-04-2026 This matter was called on for hearing today.

CORAM : HON'BLE MR. JUSTICE PAMIDIGHANTAM SRI NARASIMHA
HON'BLE MR. JUSTICE ALOK ARADHEFor Petitioner(s) : Mr. N. Venkataraman, A.S.G.
Mr. Gurmeet Singh Makker, AOR
Mr. V.c. Bharathi, Adv.
Mr. Udai Khanna, Adv.
Mr. Kush Chaturvedi, Adv.
Mr. Ishan Kapoor, Adv.For Respondent(s) : Mr. V Lakshmikumar, Adv.
Ms. Neha Choudhary, Adv.
Ms. Nitum Jain, Adv.
Mr. L Badri Narayanan, Adv.
Ms. Medha Sinha, Adv.
Mr. Swastik Mishra, Adv.
Mr. Atrey Gc, Adv.
Ms. Charanya Lakshmikumar, AORUPON hearing the counsel the Court made the following
O R D E R

1. Delay condoned.
2. The civil appeal is dismissed in terms of the signed order.
3. Pending interlocutory application(s), if any, is/are disposed of.

(JAYANT KUMAR ARORA)
ASTT. REGISTRAR-cum-PS(NIDHI WASON)
ASSISTANT REGISTRAR

(Signed order is placed on the file)